

AMENDED

PRO-RATA BASIS REPORTING

1 Income code	2 Gross income	3 Chap. 3: <input type="checkbox"/>	4 Chap. 4: <input type="checkbox"/>	5 Withholding allowance	
		3a Exemption code	4a Exemption code	6 Net income	Check if tax not deposited under escrow procedure <input type="checkbox"/>
		3b Tax rate	4b Tax rate	7 Federal tax withheld	
8 Tax withheld by other agents			9 Tax assumed by withholding agent		
10 Total withholding credit			11 Amount repaid to recipient		
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		14e Primary Withholding Agent's Name (if applicable)	
13a Withholding agent's name			14f Primary Withholding Agent's EIN		
13b Withholding agent's Global Intermediary Identification Number (GIIN)			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
13c Country code	13d Foreign taxpayer identification number, if any		16a Intermediary or flow-through entity's name		
13e Address (number and street)			16b Intermediary or flow-through entity's GIIN		
13f City or town, state or province, country, ZIP or foreign postal code			16c Country code	16d Foreign tax identification number, if any	
13g Recipient's U.S. TIN, if any			16e Address (number and street)		
13h Ch. 3 status code			16f City or town, state or province, country, ZIP or foreign postal code		
13i Ch. 4 status code			17 Recipient's GIIN	18 Recipient's foreign tax identification number, if any	
14a Recipient's name		14b Recipient's country code		19 Recipient's account number	20 Recipient's date of birth
14c Address (number and street)			21 Payer's name	22 Payer's TIN	23 Payer's GIIN
14d City or town, state or province, country, ZIP or foreign postal code			24 State income tax withheld	25 Payer's state tax no.	26 Name of state

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				26 Name of state	

U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible). You may get the return forms and instructions at any United States Embassy or consulate or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, tout étranger non-résident, tout organisme fideicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit produire une déclaration d'impôt sur le revenu auprès des services fiscaux des Etats-Unis. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fideicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source sur leur salaire. Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tout renseignement à: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre el ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. Las sociedades anónimas envían el Formulario 1120-F; todos los demás contribuyentes envían el Formulario 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Im allgemeinen muss jede ausländische Einzelperson, jeder ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten, einschliesslich des Einkommens, welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung, muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. Gesellschaften reichen den Vordruck 1120-F ein; alle anderen reichen das Formblatt 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Explanation of Codes

Box 1. Income code.

Code

	Types of Income
01	Interest paid by U.S. obligors—general
02	Interest paid on real property mortgages
03	Interest paid to controlling foreign corporations
04	Interest paid by foreign corporations
05	Interest on tax-free covenant bonds
22	Interest paid on deposit with a foreign branch of a domestic corporation or partnership
29	Deposit interest
30	Original issue discount (OID)

31	Short-term OID
33	Substitute payment—interest
06	Dividends paid by U.S. corporations—general
07	Dividends qualifying for direct dividend rate
08	Dividends paid by foreign corporations
21	Gross income—Capital gain dividend
34	Substitute payment—dividends
40	Other dividend equivalents under IRC section 871(m) (formerly 871(l))
09	Capital gains
10	Industrial royalties
11	Motion picture or television copyright royalties
12	Other royalties (for example, copyright, recording, publishing)

See back of Copy C for additional codes

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		3b Tax rate	4b Tax rate	7 Federal tax withheld	
8 Tax withheld by other agents			9 Tax assumed by withholding agent		
10 Total withholding credit			11 Amount repaid to recipient		
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code	14e Primary Withholding Agent's Name (if applicable)		
13a Withholding agent's name			14f Primary Withholding Agent's EIN		
13b Withholding agent's Global Intermediary Identification Number (GIIN)			15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
13c Country code	13d Foreign taxpayer identification number, if any		16a Intermediary or flow-through entity's name		
13e Address (number and street)			16b Intermediary or flow-through entity's GIIN		
13f City or town, state or province, country, ZIP or foreign postal code			16c Country code	16d Foreign tax identification number, if any	
13g Recipient's U.S. TIN, if any			16e Address (number and street)		
13h Ch. 3 status code			16f City or town, state or province, country, ZIP or foreign postal code		
13i Ch. 4 status code			17 Recipient's GIIN	18 Recipient's foreign tax identification number, if any	
14a Recipient's name		14b Recipient's country code	19 Recipient's account number		20 Recipient's date of birth
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Explanation of Codes (continued)

13	Real property income and natural resources royalties
14	Pensions, annuities, alimony, and/or insurance premiums
15	Scholarship or fellowship grants
16	Compensation for independent personal services ¹
17	Compensation for dependent personal services ¹
18	Compensation for teaching ¹
19	Compensation during studying and training ¹
20	Gross income—Other
24	Real estate investment trust (REIT) distributions of capital gains
25	Trust distributions subject to IRC section 1445
26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
Other	
27	Publicly traded partnership distributions subject to IRC section 1446
28	Gambling winnings ²
32	Notional principal contract income ³
35	Substitute payment—other
36	Capital gains distributions
37	Return of capital
38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
41	Guarantee of indebtedness
42	Earnings as an artist or athlete—no central withholding agreement ⁴
43	Earnings as an artist or athlete—central withholding agreement ⁴
44	Specified Federal procurement payments
50	Income previously reported under escrow procedure ⁵
51	Other income

Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 00.00).

Code	Authority for Exemption
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Chapter 3

01 Effectively connected income

02	Exempt under IRC (other than portfolio interest)
03	Income is not from U.S. sources
04	Exempt under tax treaty
05	Portfolio interest exempt under IRC
06	QI that assumes primary withholding responsibility
07	WFP or WFT
08	U.S. branch treated as U.S. Person
09	Territory FI treated as U.S. Person
10	QI represents that income is exempt
11	QSL that assumes primary withholding responsibility
12	Payee subjected to chapter 4 withholding
Chapter 4	
13	Grandfathered payment
14	Effectively connected income
15	Payee not subject to chapter 4 withholding
16	Excluded nonfinancial payment
17	Foreign Entity that assumes primary withholding responsibility
18	U.S. Payees—of participating FFI or registered deemed-compliant FFI
19	Exempt from withholding under IGA ⁶
20	Dormant account ⁷
21	Excluded offshore payment
Code	Type of Recipient, Withholding Agent, or Intermediary
Chapter 3 Status Codes	
01	U.S. Withholding Agent—FI
02	U.S. Withholding Agent—Other
03	Territory FI treated as U.S. Person
04	Territory FI—not treated as U.S. Person
05	U.S. branch of Participating FFI—treated as U.S. Person
06	U.S. branch of Participating FFI—not treated as U.S. Person

See back of Copy D for additional codes

¹ If compensation that otherwise would be covered under Income Codes 16 through 19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.
² Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings (Income Code 28)* in Pub. 515.
³ Use appropriate Interest Income Code for embedded interest in a notional principal contract.
⁴ If Income Code 42 or 43 is used, Recipient Code 25 (artist or athlete) should be used instead of Recipient Code 19 (individual), 18 (corporation), or 08 (partnership other than withholding foreign partnership).
⁵ Use only to report gross income the tax for which is being deposited in the current year because such tax was previously escrowed for chapters 3 and 4 and the withholding agent previously reported the gross income in a prior year and checked the box to report the tax as not deposited under the escrow procedure. See the instructions to this form for further explanation.
⁶ Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.
⁷ Use only when tax not withheld under chapter 4 because escrow procedure for dormant accounts applied under chapter 4 but tax withheld under chapter 3.

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13a Withholding agent's name			14f Primary Withholding Agent's EIN		
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13g Recipient's U.S. TIN, if any			16e Address (number and street)		
13h Ch. 3 status code			16f City or town, state or province, country, ZIP or foreign postal code		
13i Ch. 4 status code			17 Recipient's GIIN	18 Recipient's foreign taxpayer identification number, if any	
14a Recipient's name		14b Recipient's country code		19 Recipient's account number	20 Recipient's date of birth
14c Address (number and street)			21 Payer's name	22 Payer's TIN	23 Payer's GIIN
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Explanation of Codes (continued)

07	U.S. branch of Registered Deemed-Compliant FFI—treated as U.S. Person	08	Participating FFI—Other
08	Partnership other than Withholding Foreign Partnership	09	Participating FFI—Reporting Model 2 FFI
09	Withholding Foreign Partnership	10	Registered Deemed-Compliant FFI—Reporting Model 1 FFI
10	Trust other than Withholding Foreign Trust	11	Registered Deemed-Compliant FFI—Sponsored Entity
11	Withholding Foreign Trust	12	Registered Deemed-Compliant FFI—Other
12	Qualified Intermediary	13	Certified Deemed-Compliant FFI—Other
13	Qualified Intermediary—Branch under Qualified Intermediary Agreement	14	Certified Deemed-Compliant FFI—FFI with Low Value Accounts
14	Qualified Intermediary—Branch not under Qualified Intermediary Agreement	15	Certified Deemed-Compliant FFI—Non-Registering Local Bank
15	Qualified Intermediary—Foreign Branch of U.S. FI	16	Certified Deemed-Compliant FFI—Sponsored Entity
16	Qualified Securities Lender—Qualified Intermediary	17	Certified Deemed-Compliant FFI—Investment Advisor or Investment Manager
17	Qualified Securities Lender—Other	18	Nonparticipating FFI
18	Corporation	19	Owner-Documented FFI
19	Individual	20	Limited Branch treated as Nonparticipating FFI
20	Estate	21	Limited FFI treated as Nonparticipating FFI
21	Private Foundation	22	Passive NFFE identifying Substantial U.S. Owners
22	International Organization	23	Passive NFFE with no Substantial U.S. Owners
23	Tax Exempt Organization (Section 501(c) entities)	24	Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
24	Unknown Recipient	25	Active NFFE
25	Artist or Athlete	26	Excepted NFFE—Other
26	Pension	27	Individual
27	Foreign Government—Integral Part	28	Section 501(c) Entities
28	Foreign Government—Controlled Entity	29	Excepted Territory NFFE
29	Government of U.S. territory	30	Exempt Beneficial Owner
30	Foreign Central Bank of Issue	31	Entity Wholly Owned by Exempt Beneficial Owners
31	Nonqualified Intermediary	32	Unknown Recipient
32	Hybrid entity making Treaty Claim	33	Recalcitrant Account Holder
Pooled Reporting Codes		34	NFFE—WP or WT
33	Withholding Rate Pool—General	35	Nonreporting IGA FFI
34	Withholding Rate Pool—Exempt Organization	36	Direct reporting NFFE
35	PAI Withholding Rate Pool—General	37	U.S. reportable account
36	PAI Withholding Rate Pool—Exempt Organization	38	Non-consenting U.S. account
37	Agency Withholding Rate Pool—General	39	Sponsored direct reporting NFFE
38	Agency Withholding Rate Pool—Exempt Organization	40	Excepted Inter-affiliate FFI
Chapter 4 Status Codes		41	Undocumented Preexisting Obligation
01	U.S. Withholding Agent—FI	Pooled Reporting Codes	
02	U.S. Withholding Agent—Other	42	Recalcitrant Pool—No U.S. Indicia
03	Territory FI—not treated as U.S. Person	43	Recalcitrant Pool—U.S. Indicia
04	Territory FI—treated as U.S. Person	44	Recalcitrant Pool—Dormant Account
05	U.S. branch of Participating FFI—treated as U.S. Person	45	Recalcitrant Pool—U.S. Persons
06	U.S. branch of Participating FFI—not treated as U.S. Person	46	Recalcitrant Pool—Passive NFFEs
07	U.S. branch of Registered Deemed-Compliant FFI—treated as U.S. Person	47	Nonparticipating FFI Pool
		48	U.S. Payees Pool

Form **1042-S****Foreign Person's U.S. Source Income Subject to Withholding****2014**

OMB No. 1545-0096

Department of the Treasury
Internal Revenue Service▶ Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042.**Copy E**

for Withholding Agent

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13i Ch. 4 status code				16f City or town, state or province, country, ZIP or foreign postal code			
14a Recipient's name		14b Recipient's country code		17 Recipient's GIIN		18 Recipient's foreign taxpayer identification number, if any	
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2014)